

County Council Of Howard County, Maryland

2011 Legislative Session

Legislative Day No. 5

Resolution No. 95 -2011

Introduced by: The Chairperson at the request of the County Executive

A RESOLUTION adopting the schedule of rates for the Building Excise Tax.

Introduced and read first time May 2, 2011.

By order Stephen M LeGendre
Stephen LeGendre, Administrator

Read for a second time at a public hearing on May 16, 2011.

By order Stephen M LeGendre
Stephen LeGendre, Administrator

This Resolution was read the third time and was Adopted ☒, Adopted with amendments ☐, Failed ☐, Withdrawn ☐, by the County Council
on MAY 25, 2011.

Certified By Stephen M LeGendre
Stephen LeGendre, Administrator

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN ALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1 **WHEREAS**, Chapter 285 of the Acts of the 1993 Maryland General Assembly (Section
2 20.500 *et seq* of the Howard County Code) authorizes the County to establish a Building Excise
3 Tax to finance capital projects for additional or expanded public road facilities in Howard
4 County; and

5
6 **WHEREAS**, Section 20.503 of the Howard County Code requires the County Council to
7 adopt a schedule of rates for the Building Excise Tax; and

8
9 **WHEREAS**, the County Council may increase the Building Excise Tax in accordance
10 with Section 20.500(c) of the Howard County Code; and

11
12 **WHEREAS**, pursuant to Section 20.500(c)(2) of the Howard County Code, the
13 percentage of the increase in the Building Excise Tax since the month and year when the
14 building excise tax is first enacted may not exceed the percentage of the increase in the
15 Engineering News Record construction Cost Index for the Baltimore Region; and

16
17 **WHEREAS**, the County Executive has proposed an increase in the Building Excise Tax
18 in accordance with Section 20.500(c)(2) of the Howard County Code as shown in the attached
19 Rate Schedule.

20
21 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
22 Maryland this 25th day of May, 2011 that it adopts the schedule of rates for the
23 Building Excise Tax attached to this Resolution and incorporated herein; and

24
25 **BE IT FURTHER RESOLVED** that the schedule of rates for the Building Excise Tax
26 shall be effective on July 1, 2011 and shall continue in effect until changed or repealed by
27 subsequent resolution of the County Council.

Amendment 1

Council Resolution No. 95 - 2011

BY: Greg Fox and Courtney Watson

Legislative Day No. 6

Date: MAY 25, 2011

Amendment No. 1

(This amendment reduces the excise tax.)

1 Whereas there is currently an estimated fund balance in the Highway Projects Fund of
2 \$42,663,034 for FY2011 and this fund balance will increase with or without an increase
3 in the building excise tax, and whereas there is currently an economic recession, the
4 building excise tax should not increase but should remain constant, therefore, in the
5 schedule of rates attached to the Resolution:
6 under RESIDENTIAL CONSTRUCTION, strike each reference to "\$1.04" and substitute
7 "\$0.99" in both instances; and
8 under NON-RESIDENTIAL CONSTRUCTION;
9 strike the reference to "\$1.04" and substitute "\$0.99"; and
10 strike each reference to "\$0.53" and substitute "\$0.50" in both instances.

11

ADOPTED _____

FAILED MAY 25, 2011

SIGNATURE Stephen M. Gendron

BUILDING EXCISE TAX

RATE SCHEDULE

RESIDENTIAL CONSTRUCTION

Each gross square foot of new construction	\$1.04
Each gross square foot of addition construction.....	\$1.04

NON-RESIDENTIAL CONSTRUCTION

Office and retail

Per gross square foot of addition construction or new construction.....	\$1.04
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Distribution and manufacturing

Per gross square foot of addition construction or new construction.....	\$0.53
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Institutional and other

Per gross square foot of addition construction or new construction.....	\$0.53
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